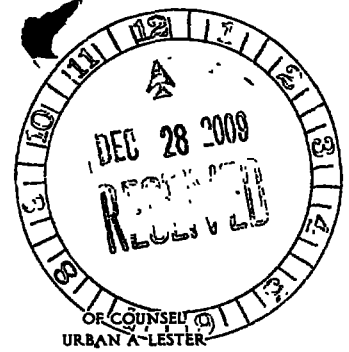


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December 23, 2009

Chief  
Section of Administration  
Office of Proceedings  
Surface Transportation Board  
395 E Street, S.W.  
Washington, D.C. 20423

RECORDATION NO. 28142 FILED

DEC 23 '09 -10 30 AM

SURFACE TRANSPORTATION BOARD

Master Service Contract 8-6304, Rider 23

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of December 21, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents.

The name and address of the party to the enclosed document are:

Lessor: American Railcar Leasing LLC  
620 North Second Street  
St. Charles, Missouri 63301

[Lessee: Canexus Chemicals Canada LP  
801 7 Ave. SW  
Calgary AB T2P 3P7  
Canada]

Section Chief  
December 23, 2009  
Page 2

A description of the railroad equipment covered by the enclosed document is:

10 railcars: SHPX 240115 - SHPX 240124.

A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Alvord', with a long horizontal stroke extending to the right.

Robert W. Alvord

RWA/sem  
Enclosures

## MEMORANDUM OF LEASE

This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Incorporated, ACF Industries LLC, American Railcar Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC and Shippers Third LLC, all with respect to Canexus Chemicals Canada LP, an Alberta, Canada Limited Partnership, ("Lessee").

American Railcar Leasing LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Master Service Contract ~~6~~-6304, rider 23, dated as of 11/8/06 (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks ACFX.

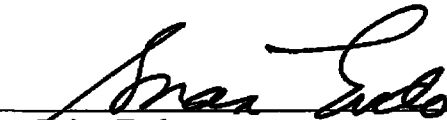
RECORDATION NO. 28142 FILED

DEC 23 '09 - 10 30 AM

SURFACE TRANSPORTATION BOARD

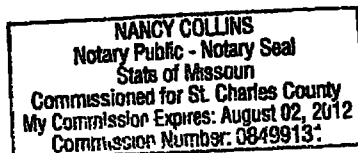
This Memorandum of Lease is prepared for registration purposes and is not intended to amend the terms and conditions of the Lease.


AMERICAN RAILCAR LEASING LLC

By:   
Name: Brian Evdo  
Title: VP – Business Development

STATE OF MISSOURI                    )  
  ) ss.:  
COUNTY OF ST. CHARLES         )

On this 21<sup>st</sup> day of Dec., 2009, before me, personally appeared Brian Evdo, to me personally known, who being by me duly sworn, says that he resides at St. Charles, Missouri and is the VP – Business Development of American Railcar Leasing LLC, that said instrument was signed on the date hereof on behalf of said company by authority of its governing body; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.



  
Notary Public  
My commission expires on 8/2/2012

## Schedule A

### Equipment

#### Canexus Chemicals Canada LP

Contract 8-6304 rider 23

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Tank	ACFX	240115
	Tank	ACFX	240116
	Tank	ACFX	240117
	Tank	ACFX	240118
	Tank	ACFX	240119
	Tank	ACFX	240120
	Tank	ACFX	240121
	Tank	ACFX	240122
	Tank	ACFX	240123
	Tank	ACFX	240124

10

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document

Dated 12/23/09



\_\_\_\_\_  
Robert W Alvord